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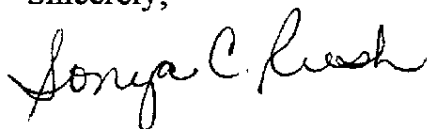
Mr. Alan Berlin
Sales Section Director - 13
100 Walnut Avenue, Suite 401
Clark, NJ 07066

Dear Alan:

I would like to thank you for providing the Virginia Slims team the opportunity to present our 1997 plan to your section. Tom indicated that the discussion among the group was enlightening. It provided us more insights on opportunities and continuous improvement for Virginia Slims in Section 13. We look forward to working with you on 1997 efforts for Virginia Slims.

Thank you.

Sincerely,



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